Report of Organizational Actions Affecting Basis of Securities

> See separate instructions.

**Part I  Reporting Issuer**

1. Issuer's name: American Tower Corporation
2. Issuer's employer identification number (EIN): 65-0723837
3. Name of contact for additional information: Leah Stearns, Director, Investor Relations
4. Telephone No. of contact: (617) 587 7921
5. Email address of contact: leah.stearns@americantower.com
6. Number and street (or P.O. box if mail is not delivered to street address) of contact: 116 Huntington Avenue
7. City, town, or post office, state, and Zip code of contact: Boston, MA 02116

**Part II  Organizational Action**

Attach additional statements if needed. See back of form for additional questions.

14. On December 31, 2011 American Tower Corporation merged into its wholly owned subsidiary, American Tower REIT, Inc. The purpose of this merger was to facilitate the company's compliance with REIT tax rules by ensuring the effective adoption of charter provisions that implement share ownership and transfer restrictions required by the REIT tax rules. As a result of the merger each shareholder of American Tower Corporation received a number of common shares of American Tower REIT, Inc. equal to, and in exchange for, its number of shares of American Tower Corporation Class A common stock. Immediately following the merger, American Tower REIT, Inc. changed its name to American Tower Corporation. This organizational action qualified as a reorganization under IRC section 368(a)(1)(F).

15. Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis. The basis that each shareholder has in its American Tower REIT, Inc. common shares will be identical to the basis that each shareholder had in its American Tower Corporation Class A common shares. As such, there is no change in the per share basis.

However, in the event that any non-U.S. persons owned in excess of 5% of Class A common shares it may be necessary for those persons to comply with the reporting and other requirements of the Treasury regulations under IRC section 897 to achieve a carryover tax basis upon the conversion of shares of the American Tower Corporation Class A common stock into shares of American Tower REIT, Inc. common stock.

16. Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates. There is no change in basis (as indicated in the response to 15 above).
Part II  Organizational Action (continued)

17  List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based: IRC section 368(a)(1)(F), IRC Section 354, IRC section 368 and IRC section 897

18  Can any resulting loss be recognized?  No loss can be recognized.

19  Provide any other information necessary to implement the adjustment, such as the reportable tax year: There is no adjustment to the basis of the shareholder's shares.

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature  

Date  

Print your name  Steven Szymanski

Title  Senior Vice President, Tax

Paid Preparer Use Only

Print/Type preparer's name  Preparer's signature  Date  Check [ ] if self-employed  PTIN

Firm's name  

Firm's address  

Firm's EIN  

Phone no.

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054